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1 AMENDMENT TO HOUSE BILL 2707

2 AMENDMENT NO. _____. Amend House Bill 2707 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by changing Section
6 2505-210 as follows:

7 (20 ILCS 2505/2505-210) (was 20 ILCS 2505/39c-1)

8 Sec. 2505-210. Electronic funds transfer.

9 (a) The Department may provide means by which persons
10 having a tax liability under any Act administered by the
11 Department may use electronic funds transfer to pay the tax
12 liability.

13 (b) Beginning on October 1, 2002, a taxpayer who has an
14 annual tax liability of \$200,000 or more shall make all
15 payments of that tax to the Department by electronic funds
16 transfer. Before August 1 of each year, beginning in 2002, the
17 Department shall notify all taxpayers required to make payments
18 by electronic funds transfer. All taxpayers required to make
19 payments by electronic funds transfer shall make those payments
20 for a minimum of one year beginning on October 1. For purposes
21 of this subsection (b), the term "annual tax liability" means,
22 except as provided in subsections (c) and (d) of this Section,
23 the sum of the taxpayer's liabilities under a tax Act
24 administered by the Department, except, through December 31,

1 2005, the Motor Fuel Tax Law and the Environmental Impact Fee
2 Law, for the immediately preceding calendar year.

3 (c) For purposes of subsection (b), the term "annual tax
4 liability" means, for a taxpayer that incurs a tax liability
5 under the Retailers' Occupation Tax Act, Service Occupation Tax
6 Act, Use Tax Act, Service Use Tax Act, or any other State or
7 local occupation or use tax law that is administered by the
8 Department, the sum of the taxpayer's liabilities under the
9 Retailers' Occupation Tax Act, Service Occupation Tax Act, Use
10 Tax Act, Service Use Tax Act, and all other State and local
11 occupation and use tax laws administered by the Department for
12 the immediately preceding calendar year.

13 (d) For purposes of subsection (b), the term "annual tax
14 liability" means, for a taxpayer that incurs an Illinois income
15 tax liability, the greater of:

16 (1) the amount of the taxpayer's tax liability under
17 Article 7 of the Illinois Income Tax Act for the
18 immediately preceding calendar year; or

19 (2) the taxpayer's estimated tax payment obligation
20 under Article 8 of the Illinois Income Tax Act for the
21 immediately preceding calendar year.

22 (e) The Department shall adopt such rules as are necessary
23 to effectuate a program of electronic funds transfer and the
24 requirements of this Section.

25 (Source: P.A. 91-239, eff. 1-1-00; 92-492, eff. 1-1-02.)

26 Section 99. Effective date. This Act takes effect January
27 1, 2006."